

FYE 2009 Review - Annual Financial Report

School District: Paintsville Independent
 Audit Firm Name: Wells & Company, PSC
 Date: 2/4/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

Date Generated: February 8, 2010 3:58:32 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,444,653.20	2,499,876.01	-55,222.81	2,499,876.00	0.01	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,141,291.00	-1,141,291.00	0.00	1,141,291.00	
Revenue (State) - 3XXX (Not 3900)	2,946,054.00	2,946,054.00	0.00	4,087,345.00	-1,141,291.00	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	5,390,707.20	6,587,221.01	-1,196,513.81	6,587,221.00	0.01	
Expenditures-Not including Transfers Out or On Behalf	5,186,532.07	5,173,216.54	13,315.53	6,312,507.00	-1,139,290.46	Classification difference of \$2,000 between audit and AFR.
Expenditures-On Behalf	0.00	1,141,291.00	-1,141,291.00	0.00	1,141,291.00	
Total Expenditures	5,186,532.07	6,314,507.54	-1,127,975.47	6,312,507.00	2,000.54	
Excess (Deficiency) of Revenues Over Expenditures	204,175.13	272,713.47	-68,538.34	274,714.00	-2,000.53	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	15,194.00	107,559.10	-92,365.10	109,559.00	-1,999.90	Classification difference of \$2,000 between audit and AFR.
Total Other Financing Sources, Uses and Transfers	-15,194.00	-107,559.10	92,365.10	-109,559.00	1,999.90	
Net Change in Fund Balance	188,981.13	165,154.37	23,826.76	165,155.00	-0.63	
Beginning Fund Balance - July 1	790,568.70	792,787.55	-2,218.85	2,184,157.00	-1,391,369.45	Difference to be determined
Ending Balance - June 30	979,549.83	957,941.92	21,607.91	2,349,312.00	-1,391,370.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,141,291.00	-1,141,291.00	0.00	1,141,291.00	On behalf payments not reported separately in audit report.
On-Behalf Expenditures by Fund	0.00	1,141,291.00	-1,141,291.00	0.00	1,141,291.00	On behalf payments not reported separately in audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	13,270.54	10,078.55	3,191.99	10,079.00	-0.45	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	410,548.04	465,217.50	-54,669.46	465,217.00	0.50	
Revenue (Federal) – 4XXX	690,695.46	825,111.66	-134,416.20	825,112.00	-0.34	
Total Revenues	1,114,514.04	1,300,407.71	-185,893.67	1,300,408.00	-0.29	
Expenditures-Not including Transfers Out and not 0280	1,315,601.71	1,315,601.71	0.00	1,315,602.00	-0.29	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,315,601.71	1,315,601.71	0.00	1,315,602.00	-0.29	
Excess (Deficiency) of Revenues Over Expenditures	-201,087.67	-15,194.00	-185,893.67	-15,194.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	15,194.00	15,194.00	0.00	15,194.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	15,194.00	15,194.00	0.00	15,194.00	0.00	
Net Change in Fund Balance	-185,893.67	0.00	-185,893.67	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-185,893.67	0.00	-185,893.67	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	71,729.00	71,729.00	0.00	71,729.00	0.00	
Total Revenues	71,729.00	71,729.00	0.00	71,729.00	0.00	
Expenditures-Not including Transfers Out	71,729.00	71,729.00	0.00	0.00	71,729.00	
Total Expenditures	71,729.00	71,729.00	0.00	0.00	71,729.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	71,729.00	-71,729.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	71,729.00	-71,729.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-71,729.00	71,729.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	127,640.00	127,640.00	0.00	127,640.00	0.00	
Revenue (State) – 3XXX	128,075.00	128,075.00	0.00	128,075.00	0.00	
Total Revenues	255,715.00	255,715.00	0.00	255,715.00	0.00	
Expenditures-Not including Transfers Out	128,407.07	128,407.07	0.00	0.00	128,407.07	Classification difference between audit and AFR
Total Expenditures	128,407.07	128,407.07	0.00	0.00	128,407.07	
Excess (Deficiency) of Revenues Over Expenditures	127,307.93	127,307.93	0.00	255,715.00	-128,407.07	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	128,407.00	-128,407.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-128,407.00	128,407.00	
Net Change in Fund Balance	127,307.93	127,307.93	0.00	127,308.00	-0.07	
Beginning Fund Balance - July 1	90,066.27	90,066.27	0.00	90,066.00	0.27	
Ending Balance - June 30	217,374.20	217,374.20	0.00	217,374.00	0.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	92,365.10	92,365.10	0.00	92,365.00	0.10	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	92,365.10	92,365.10	0.00	92,365.00	0.10	
Excess (Deficiency) of Revenues Over Expenditures	-92,365.10	-92,365.10	0.00	-92,365.00	-0.10	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	92,365.10	-92,365.10	92,365.00	0.10	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	92,365.10	-92,365.10	92,365.00	0.10	
Net Change in Fund Balance	-92,365.10	0.00	-92,365.10	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-92,365.10	0.00	-92,365.10	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	67.00	-67.00	Debt Service Fund not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	23,257.00	-23,257.00	
Total Revenues	0.00	0.00	0.00	23,324.00	-23,324.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	226,717.00	-226,717.00	
Total Expenditures	0.00	0.00	0.00	226,717.00	-226,717.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-203,393.00	203,393.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	202,136.00	-202,136.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	202,136.00	-202,136.00	
Net Change in Fund Balance	0.00	0.00	0.00	-1,257.00	1,257.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,603.00	-1,603.00	
Ending Balance - June 30	0.00	0.00	0.00	346.00	-346.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	6,832,665.24	8,215,072.72	-1,382,407.48	8,238,397.00	-23,324.28	
Total Expenditures - Governmental Funds	6,794,634.95	7,922,610.42	-1,127,975.47	7,947,191.00	-24,580.58	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	38,030.29	292,462.30	-254,432.01	291,206.00	1,256.30	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance - Governmental Funds	38,030.29	292,462.30	-254,432.01	291,206.00	1,256.30	
Beginning Fund Balance - July 1 - Governmental Funds	880,634.97	882,853.82	-2,218.85	2,275,826.00	-1,392,972.18	
Ending Fund Balance - June 30 - Governmental Funds	918,665.26	1,175,316.12	-256,650.86	2,567,032.00	-1,391,715.88	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	128,919.95	128,961.95	-42.00	128,962.00	-0.05	
Total Operating Revenues	128,919.95	128,961.95	-42.00	128,962.00	-0.05	
Expenditures-Not including Transfers Out or On-behalf	316,083.54	332,310.54	-16,227.00	373,351.00	-41,040.46	Difference is purchase of capital assets, \$6,500 and decrease in inventory, \$3,202, total \$9,702.
Expenditures-On Behalf	0.00	50,743.00	-50,743.00	0.00	50,743.00	
Expenditures - Depreciation Only (Fund 81)	0.00	5,060.85	-5,060.85	5,061.00	-0.15	
Total Operating Expenses	316,083.54	388,114.39	-72,030.85	378,412.00	9,702.39	
Operating Income (Loss)	-187,163.59	-259,152.44	71,988.85	-249,450.00	-9,702.44	
Non-Operating Revenue - Interest Income Only (Local) - 1510	8,672.86	8,672.86	0.00	8,673.00	-0.14	
Revenue (State) – 3XXX	2,769.00	2,769.00	0.00	53,512.00	-50,743.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	50,743.00	-50,743.00	0.00	50,743.00	
Donated Commodities – 4550	0.00	16,227.00	-16,227.00	16,227.00	0.00	
Revenue (Federal) - 4XXX, not 4550	186,969.00	212,705.00	-25,736.00	212,705.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	198,410.86	291,116.86	-92,706.00	291,117.00	-0.14	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	11,247.27	31,964.42	-20,717.15	41,667.00	-9,702.58	
Beginning Net Assets - July 1	155,582.16	155,582.16	0.00	156,790.00	-1,207.84	Balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	28,774.00	-28,774.00	Balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	166,829.43	187,546.58	-20,717.15	227,231.00	-39,684.42	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	128,919.95	128,961.95	-42.00	128,962.00	-0.05	
Total Operating Expenses - Proprietary Funds	316,083.54	388,114.39	-72,030.85	378,412.00	9,702.39	
Operating Income (Loss) - Proprietary Funds	-187,163.59	-259,152.44	71,988.85	-249,450.00	-9,702.44	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	198,410.86	291,116.86	-92,706.00	291,117.00	-0.14	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	11,247.27	31,964.42	-20,717.15	41,667.00	-9,702.58	
Net Assets, July 1, 2008 - Proprietary Funds	155,582.16	155,582.16	0.00	185,564.00	-29,981.84	
Net Assets, June 30, 2009 - Proprietary Funds	166,829.43	187,546.58	-20,717.15	227,231.00	-39,684.42	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	462,585.00	-462,585.00	Student activity fund - not recorded in MUNIS
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	462,585.00	-462,585.00	
Deductions	0.00	0.00	0.00	437,864.00	-437,864.00	
Total Deductions	0.00	0.00	0.00	437,864.00	-437,864.00	
Change in Net Assets	0.00	0.00	0.00	24,721.00	-24,721.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	124,307.00	-124,307.00	
Ending Net Assets - June 30	0.00	0.00	0.00	149,028.00	-149,028.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	462,585.00	-462,585.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	437,864.00	-437,864.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	24,721.00	-24,721.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	124,307.00	-124,307.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	149,028.00	-149,028.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	50,743.00	-50,743.00	0.00	50,743.00	On behalf payments not reported seperately in audit report.
Fund 51 - On-Behalf Expenditures	0.00	50,743.00	-50,743.00	0.00	50,743.00	On behalf payments not reported seperately in audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	233.33	158,697.08	-158,463.75	158,697.00	0.08	See audit report, page 27, note F
Depreciation Expense - Fund 81	0.00	5,060.85	-5,060.85	5,061.00	-0.15	See audit report, page 27, note F

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,192,034.00	-1,192,034.00	1,201,033.68	-8,999.68	See KDE Website - Difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 25, note B - \$1,192,034
On-Behalf Payments (Audit - KDE Web)	0.00	-1,192,034.00	1,192,034.00	-1,201,033.68	8,999.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	233.33	158,697.08	-158,463.75	0.00	158,697.08	
Change Total assets	-233.33	-158,697.08	158,463.75	0.00	-158,697.08	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-233.33	-158,697.08	158,463.75	0.00	-158,697.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	5,060.85	-5,060.85	0.00	5,060.85	
Change Total assets	0.00	-5,060.85	5,060.85	0.00	-5,060.85	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-5,060.85	5,060.85	0.00	-5,060.85	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Total Deductions - Fixed Assets	233.33	163,757.93	-163,524.60	0.00	163,757.93	
Change in Total Fixed Assets	-233.33	-163,757.93	163,524.60	0.00	-163,757.93	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-233.33	-163,757.93	163,524.60	0.00	-163,757.93	